

Message Text

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13

ORIGIN TRSE-00

INFO OCT-01 ARA-16 ISO-00 CAB-09 CIAE-00 COME-00 DODE-00

 DOTE-00 EB-11 INR-11 NSAE-00 RSC-01 FAA-00 L-03 /052 R

66612

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ARA/BC/C:AISAACS

SPECIAL CHARGE: TX-387

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R 072241Z AUG 74

FM SECSTATE WASHDC

TO AMEMBASSY SANTIAGO

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E.O. 11652: GDS

TAGS: EFIN

SUBJECT: RECIPROCAL INCOME TAX EXEMPTION OF SHIP AND
 AIR LINES

REF: SANTIAGO 4611

WE REGRET NEGATIVE RECOMMENDATION OF CIRS REPORT BUT
DO NOT ADVISE ACTIVE ROLE FOR EMBASSY IN PUSHING FOR
EXEMPTION. THE CASE FOR A RECIPROCAL EXEMPTION HAS BEEN
MADE TO GOC AND REPRESENTATIVES OF LAN AND BRANIFF CAN
BEST PURSUE IT AT THIS TIME.

F.Y.I. IRS IS AUDITING THE LAN-CHILE OPERATIONS IN THE
U.S. BUT HAS MADE NO DETERMINATIONS. DEPENDING ON THE
OUTCOME, THE CHILEAN POSITION MAY CHANGE. IN THIS CONNEC-
TION, EMBASSY SHOULD BE AWARE THAT UNDER LONG STANDING
TREASURY POLICY A RECIPROCAL EXEMPTION AGREEMENT WOULD
EXEMPT LAN FROM FUTURE U.S. INCOME TAXES (INCLUDING CURRENT
YEAR) BUT WOULD NOT APPLY RETROACTIVELY. END F.Y.I.

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KISSINGER

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Message Attributes

Automatic Decaptioning: X
Capture Date: 01 JAN 1994
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Concepts: CIVIL AVIATION, TAX RELIEF, TAX AGREEMENTS, AIRLINES
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Draft Date: 07 AUG 1974
Decaption Date: 01 JAN 1960
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Disposition Approved on Date:
Disposition Authority: cunninfx
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Disposition Date: 28 MAY 2004
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
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30 JUN 2005

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TAGS: EFIN, CI, US, (BRUNSON, CARLOS)
To: SANTIAGO
Type: TE
Markings: Declassified/Released US Department of State EO Systematic Review 30 JUN 2005